7th November 1952] [Mr. Speaker]

compensation payable under the Act in respect of that estate; and the bonds so deposited shall be treated in all respects as if they were part of the advance payment aforesaid.' "

The motion was carried.

(3) BUSINESS OF THE HOUSE—MOTION FOR CHANGE IN THE ORDER.

THE HON. SRI C. SUBRAMANIAM :—" Mr. Speaker, Sir, I move—

'*That under rule 22 (3) of the Madras Legislative Assembly Rules, item No. IV (3) on the agenda, namely, the Madras Prohibition (Amendment) Bill, 1952, be taken up before item IV (1), viz., the Madras Motor Vehicles (Taxation of Passengers and Goods) Bill, 1952.*' "

MR. SPEAKER :—" The question is—

' That under rule 22 (3) of the Madras Legislative Assembly Rules, item No. IV (3) on the agenda, namely, the Madras Prohibition (Amendment) Bill, 1952, be taken up before item IV (1), viz., the Madras Motor Vehicles (Taxation of Passengers and Goods) Bill, 1952.' "

The motion was carried.

III.—GOVERNMENT BILLS—*cont.*

(5) THE MADRAS PROHIBITION (AMENDMENT) BILL, 1952.

* THE HON. SRI V. C. PALANISWAMI GOUNDER :— " Mr. Speaker, Sir, I move— 3–20 p.m.

'*That the Madras Prohibition (Amendment) Bill, 1952 (L.A. Bill No. 8 of 1952, be taken into consideration at once.*'

" In moving this motion, I have to make a few remarks. The object of this Bill is to provide for an increase in the revenues of the State, which has been found very necessary, by the levy of a tax on sales of foreign liquor, which is justified by itself and from comparison with the prices of foreign liquor in other States. It is proposed to amend the Act and take power under Section 21-A, under which every person or institution which sells foreign liquor (*a*) to any person holding a permit for the consumption of liquor under section 20, clause (*a*), or (*b*) to any institution holding a permit for the supply of liquor to its members under section 20, clause (*b*) will be required to collect from the purchaser and pay over to the Government at such intervals and in such manner as may be prescribed, a sales tax calculated at the rate of eight annas in the rupee or at such other rate as may be notified by the Government from time to time, on the price of the liquor so sold. This amendment is found necessary on account of the need for